

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jennifer L Pesanka

Contact Person

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Email Address

6-24-19

Date

6-24-19

Date

6-24-19

Date

(412)881-2227

Telephone

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Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes ☒
 No

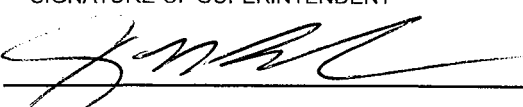
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$24576677
Ending Unassigned Fund Balance	\$821485
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
 No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/19
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DUE DATE: AUGUST 15, 2019

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET


(03/2006)

24 PS 6-687(a)(1)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$70,985.00 Function 2800, Object 200: \$102,827.00</p>	<p>In function 2818 there are salaries (obj 100) of 70,985 and benefits (obj 200) of \$48,227. The additional obj 200 in function 2800 fall under function 2834 and 2836 for tuition reimbursement for teachers and administrators.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The District is budgeting \$50,000 for unexpected expenditures that are emergency in nature for the 2019-20 fiscal year.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The District is allocating approximately 4% of its expenditure budget to unassigned fund balance. This is for unforeseen emergencies.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Fund Balance is assigned for increases to salaries, the PSERS contribution rate and health benefit increases.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	65,560	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	996,085	
0850 Unassigned Fund Balance	1,950,965	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,947,050</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,176,140	
7000 Revenue from State Sources	9,589,082	
8000 Revenue from Federal Sources	330,890	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,096,112</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,043,162</u>

LEA : 103021453 Brentwood Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,849,686
6113 Public Utility Realty Taxes	12,150
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,245,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,100
6500 Earnings on Investments	71,000
6700 Revenues from LEA Activities	21,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	314,704
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$13,176,140
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,021,265
7271 Special Education funds for School-Aged Pupils	895,753
7311 Pupil Transportation Subsidy	130,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	417,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,300
7340 State Property Tax Reduction Allocation	624,738
7360 Safe Schools	104,474
7505 Ready to Learn Block Grant	218,768
7810 State Share of Social Security and Medicare Taxes	415,000
7820 State Share of Retirement Contributions	1,735,000
REVENUE FROM STATE SOURCES	\$9,589,082
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,761
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,205
8517 NCLB, Title IV - 21St Century Schools	17,440
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	41,134
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	350
REVENUE FROM FEDERAL SOURCES	\$330,890
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,096,112

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,849,686	
Amount of Tax Relief for Homestead Exclusions	<u>\$624,738</u>	
Total Approx. Tax Revenue:	\$11,474,424	
Approx. Tax Levy for Tax Rate Calculation:	\$12,469,373	
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$393,696,010	\$393,696,010
b. Real Estate Mills	30.5373	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$336,182,895	\$336,182,895
d. Assessed Value	\$395,288,410	\$395,288,410
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$12,022,413	\$12,022,413
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$12,022,413	\$12,022,413
(f Total * g)		
i. Base Mills Subject to Index	30.5373	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.60000%	91.60000%
k. Tax Levy Needed	\$12,469,373	\$12,469,373
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	31.5450	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,469,373	\$12,469,373
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,844,635
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,849,686
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,849,686	
Amount of Tax Relief for Homestead Exclusions	<u>\$624,738</u>	
Total Approx. Tax Revenue:	\$11,474,424	
Approx. Tax Levy for Tax Rate Calculation:	\$12,469,373	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.5450	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,469,373	\$12,469,373
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,325.00	
Number of Homestead/Farmstead Properties	2379	2379
Median Assessed Value of Homestead Properties		\$86,000

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,849,686
Amount of Tax Relief for Homestead Exclusions	<u>\$624,738</u>
Total Approx. Tax Revenue:	\$11,474,424
Approx. Tax Levy for Tax Rate Calculation:	\$12,469,373
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$624,738	Lowering RE Tax Rate	\$0	\$624,738
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$624,738

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	395,288,410	31.5450	12,469,373				91.60000%	
Totals:	395,288,410		12,469,373	-	624,738	=	11,844,635	X
							91.60000%	=
								10,849,686
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	9,000	9,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						9,000	9,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,125,000	1,125,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,245,000	1,245,000	
Total Act 511, Current Taxes							1,254,000	
Act 511 Tax Limit -->					336,182,895	X	12	4,034,195
					Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	30.5373	31.5450	3.30%	Yes	3.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,277,535
1200 Special Programs - Elementary / Secondary	3,595,739
1300 Vocational Education	362,375
1400 Other Instructional Programs - Elementary / Secondary	7,098
1500 Nonpublic School Programs	13,733
1800 Pre-Kindergarten	18,368
Total Instruction	\$15,274,848
2000 Support Services	
2100 Support Services - Students	533,607
2200 Support Services - Instructional Staff	568,067
2300 Support Services - Administration	1,653,754
2400 Support Services - Pupil Health	321,761
2500 Support Services - Business	353,102
2600 Operation and Maintenance of Plant Services	2,220,956
2700 Student Transportation Services	769,552
2800 Support Services - Central	195,613
2900 Other Support Services	11,125
Total Support Services	\$6,627,537
3000 Operation of Non-Instructional Services	
3200 Student Activities	760,726
3300 Community Services	79,200
Total Operation of Non-Instructional Services	\$839,926
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,200
Total Facilities Acquisition, Construction and Improvement Services	\$7,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,777,166
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,827,166
Total Estimated Expenditures and Other Financing Uses	\$24,576,677

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,884,538
200 Personnel Services - Employee Benefits	3,796,379
300 Purchased Professional and Technical Services	579,750
400 Purchased Property Services	131,706
500 Other Purchased Services	514,076
600 Supplies	319,914
700 Property	1,490
800 Other Objects	49,682
Total Regular Programs - Elementary / Secondary	\$11,277,535
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,209,943
200 Personnel Services - Employee Benefits	670,549
300 Purchased Professional and Technical Services	953,190
500 Other Purchased Services	749,036
600 Supplies	5,711
700 Property	910
800 Other Objects	6,400
Total Special Programs - Elementary / Secondary	\$3,595,739
1300 <u>Vocational Education</u>	
500 Other Purchased Services	362,375
Total Vocational Education	\$362,375
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
Total Other Instructional Programs - Elementary / Secondary	\$7,098
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,263
600 Supplies	1,470
Total Nonpublic School Programs	\$13,733
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	12,250
200 Personnel Services - Employee Benefits	5,140
600 Supplies	978
Total Pre-Kindergarten	\$18,368
Total Instruction	\$15,274,848
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	263,762
200 Personnel Services - Employee Benefits	183,662
300 Purchased Professional and Technical Services	74,150
500 Other Purchased Services	1,644

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,159
800 Other Objects	230
Total Support Services - Students	\$533,607
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,432
200 Personnel Services - Employee Benefits	212,742
300 Purchased Professional and Technical Services	53,278
500 Other Purchased Services	2,547
600 Supplies	10,568
800 Other Objects	500
Total Support Services - Instructional Staff	\$568,067
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	882,771
200 Personnel Services - Employee Benefits	528,033
300 Purchased Professional and Technical Services	206,400
500 Other Purchased Services	20,036
600 Supplies	5,900
800 Other Objects	10,614
Total Support Services - Administration	\$1,653,754
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	185,960
200 Personnel Services - Employee Benefits	119,702
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	50
500 Other Purchased Services	8,799
600 Supplies	3,000
Total Support Services - Pupil Health	\$321,761
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	166,789
200 Personnel Services - Employee Benefits	110,230
300 Purchased Professional and Technical Services	21,175
400 Purchased Property Services	825
500 Other Purchased Services	2,336
600 Supplies	36,417
800 Other Objects	15,330
Total Support Services - Business	\$353,102
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	890,207
200 Personnel Services - Employee Benefits	607,396
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	195,124
500 Other Purchased Services	87,302
600 Supplies	431,992
800 Other Objects	4,335
Total Operation and Maintenance of Plant Services	\$2,220,956

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	769,552
Total Student Transportation Services	\$769,552
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	70,985
200 Personnel Services - Employee Benefits	102,827
400 Purchased Property Services	101
500 Other Purchased Services	21,500
600 Supplies	200
Total Support Services - Central	\$195,613
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,125
Total Other Support Services	\$11,125
Total Support Services	\$6,627,537
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	317,423
200 Personnel Services - Employee Benefits	154,182
300 Purchased Professional and Technical Services	63,500
400 Purchased Property Services	71,461
500 Other Purchased Services	81,530
600 Supplies	39,350
700 Property	12,035
800 Other Objects	21,245
Total Student Activities	\$760,726
3300 <u>Community Services</u>	
400 Purchased Property Services	73,000
600 Supplies	6,200
Total Community Services	\$79,200
Total Operation of Non-Instructional Services	\$839,926
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	3,200
700 Property	4,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,200
Total Facilities Acquisition, Construction and Improvement Services	\$7,200
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	147,166
900 Other Uses of Funds	1,630,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,777,166
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,827,166
TOTAL EXPENDITURES	\$24,576,677

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,066,200	1,050,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,066,200	\$1,050,000

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,945,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,945,000	\$2,500,000
TOTAL CASH AND INVESTMENTS	\$6,011,200	\$3,550,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	15,484,647	13,537,106
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,524	116,814
0540 Accumulated Compensated Absences	432,253	496,763
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,417,163	2,513,849
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,484,587	\$16,664,532
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$18,484,587	\$16,664,532	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$18,484,587	\$16,664,532

Account Description	Amounts
0810 Nonspendable Fund Balance	65,560
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	645,000
0850 Unassigned Fund Balance	821,485
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,466,485
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,582,045